

FISCAL ACCOUNTABILITY RULES

RULE 7.2 – FISCAL ACCOUNTABILITY WAIVERS

Definition

A **Fiscal Accountability Waiver** is a document evidencing the intentional and properly authorized exception to a rule. Under certain circumstances, the waiver of a fiscal rule may be appropriate and in the best interest of the City.

Rule

1. Fiscal Rule Waivers shall be issued to alleviate hardship, to accommodate unanticipated circumstances, to adhere to foreign protocol, or to minimize harm to the city.
2. A separate waiver is required for each separate incident or circumstance.
3. A waiver form must be authorized by the Mayor, Deputy Mayor, the Manager of Finance, or the Controller for the executive departments, the Auditor for the Auditor's Office, the President of City Council for City Council, the Presiding Judge for the County Courts, and the District Attorney for the District Attorney's Office. For independent boards or commissions, the waiver must be authorized by the applicable chair or president.
4. Waiver forms shall specifically identify the fiscal rule being waived, describe the extenuating circumstances that make the waiver necessary, identify the specific event that the waiver covers, identify the benefit to the city, and include a justification demonstrating the harm that will be caused if the waiver is not issued.
5. If a waiver form applies to an expenditure, a copy of the authorized waiver form shall accompany all applicable payment requests.
6. Authorized waiver forms shall be submitted to the Controller's Office, along with the payment request. A log of waivers shall be maintained by the Controller's Office and be made available upon request to the Fiscal Accountability Committee.

Procedures and Forms

The **Controller's Office** is responsible for any procedures and forms associated with this rule.